

Exhibit K

Rebecca Borowitz

From: Ted Normand
Sent: Monday, April 17, 2006 11:18 AM
To: 'Shaughnessy, Todd'
Subject: Issues relating to allegedly privileged documents

Todd --

Further to our discussion last Monday (and over the previous months), I identify below several documents with respect to which, in SCO's view (and without waiving any additional arguments SCO may have, upon assessing IBM's explanation for its claims of privilege), IBM has incorrectly asserted a claim of privilege.

- The document with "Summary" in the title describing the terms of the Project Monterey JDA, dated 1998, 1999 or 2000. We believe that at least one version of this document is bates stamped 1710091731-37 (withdrawn during the deposition of David Bullis). The document did not appear to be written in the anticipation of any litigation.
- The e-mail from David Bullis dated October 25, 2000, and bates number 1710069294-95. Withdrawn prior to Mr. Bullis's deposition. The message does not appear to be written by or to any attorney, or to have been written at the direction of any attorney in the anticipation of any litigation.
- The e-mail from Warren Washington dated January 27, 2001, and the e-mail from Rose Ann Roth dated January 29, 2001, bates number 181014955-56. The e-mail does not appear to be written by or to any attorney, or to have been written at the direction of any attorney in the anticipation of any litigation.
- The e-mail from Helene Armitage dated April 4, 2001, and bates number 18102849-50. This e-mail did not appear to be written by or to any attorney, or at the direction of any attorney in the anticipation of any litigation.
- The "Journaled File System for Raptor" or "JFS for Raptor" document, dated approximately 1995. We believe this is the one bates stamped 1710253133-41 (referred to in the transcript of the deposition of William Baker). This document does not appear to be written at the direction of any attorney in the anticipation of any litigation.
- The "Journaled File System for Warp" or "JFS for Warp" document, dated approximately 1995. We believe this is the one bates stamped 1710253142-59 (referred to in the transcript of the deposition of William Baker). This document does not appear to be written at the direction of any attorney in the anticipation of any litigation.
- The document addressing IBM's considerations of issues regarding open source. Approximately twenty-five pages, dated 1998 or 1999. Dan Frye's name is on the front. The document uses the phrase "halo effect." This document does not appear to be written at the direction of any attorney in the anticipation of any litigation.

Please let me know if IBM will continue to assert a privilege over the foregoing documents, and if so, as part of the meet-and-confer process, please explain why. Please also let me know when you expect IBM to be able to identify for SCO the privilege-log entries for the documents identified in the text of Gregg Lembrich's January 13 letter. Regards,

Ted

5/3/2006